

## **Minutes of the Advisory Board to the Comptroller**

**Meeting Date:** Tuesday, June 17, 2025  
**Time:** 2:30 p.m.  
**Location:** Virtually via ZOOM, consistent with Chapter 2 of the Acts of 2025.

### **MEMBERS AND OTHER ATTENDEES**

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#### **Members Present**

**Matthew Gorzkowicz** (Chair), Secretary for Administration and Finance  
**Meredith Barrieau** (Designee), First Deputy State Auditor, Office of the State Auditor  
**Kathleen McNamara** (Designee), Director of Internal Audit, Office of the State Treasurer  
**Paula McManus** (Designee), Chief Operating Officer, Office of the Attorney General  
**Thomas G. Ambrosino**, Court Administrator of Massachusetts Trial Court  
**Natalie Monroe** (Gubernatorial Appointment), Chief Magistrate, Massachusetts Division of Administrative Law Appeals

#### **Members Absent**

**Michael Esmond** (Gubernatorial Appointment), Director of Municipal Finance, Town of Braintree

#### **Office of the Comptroller Participants**

**William McNamara**, Comptroller

#### **Clifton Larson Allen (CLA) Participants**

**Shana Doiron**, CPA, Director  
**Bill Early**, CPA, Principal, State and State Agencies Leader  
**Chris Rogers**, CPA, Managing Principal of Industry, State and Local Government

## **AGENDA**

### **1. CALL TO ORDER**

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#### **1.1 Recording Announcement by the Chair**

The Chair announced that, pursuant to the Commonwealth's Open Meeting Law, Massachusetts General Laws, Chapter 30A, Section 20, any person may make a video or audio recording of this open meeting.

The Chair noted that the Office of the Comptroller (“CTR”) was recording for the purpose of keeping the minutes and asked anyone else making a recording to please identify themselves. No one identified themselves.

## **1.2 Statement on Remote Participation**

The Chair announced that this meeting was being held remotely in accordance with the Open Meeting Law and certain pandemic-era session laws. All members of the Advisory Board and members of the public were participating remotely in the meeting. Because members of the Board participated remotely, votes were being taken by roll call.

## **2. REVIEW AND APPROVAL OF APRIL 29, 2025, ADVISORY BOARD MEETING MINUTES**

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On a motion by Ms. McManus, seconded by Mr. Ambrosino, the Board approved by roll call vote the April 29, 2025, Advisory Board meeting minutes.

- Secretary Gorzkowicz – Yes
- Meredith Barrieau – Yes
- Kathleen McNamara – Yes
- Paula McManus – Yes
- Thomas Ambrosino – Yes
- Natalie Monroe - Yes

## **3. REMARKS FROM THE CHAIR OF THE ADVISORY BOARD**

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The Chair welcomed participants and observers to the meeting. He stated that the purpose of this meeting is to review the statewide Single Audit. This report is an entity-wide audit of the Commonwealth’s financial statements and expenditures related to federal awards to state agencies. It reviews internal controls and financial reporting by an external independent auditor, which in Massachusetts is CliftonLarsonAllen (CLA). He reminded the Board that this meeting is meant to provide members with an opportunity to review and ask questions about the Single Audit, but no votes by the Board are necessary to approve it. The Chair turned the presentation over to the Comptroller.

#### **4. COMPTROLLER'S UPDATE AND REVIEW OF THE SINGLE AUDIT PROCESS**

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The Comptroller thanked all those involved for their help completing the Single Audit. He said that this year's meeting is a month earlier than last year, due to work by CTR and CLA. The Comptroller provided updates regarding CTR. He said that the role of Assistant Comptroller for Statewide Risk Management and Compliance has gone to Jenny Hedderman, who replaces Peter Scavotto after his retirement after many years of state service. State leadership on the Single Audit will continue under David Godin, Single and Internal Audit Lead at CTR. He will be assisted by CTR Risk and Compliance Team Coordinator Arjun Malhotra, who recently joined CTR. Other senior management at CTR remains consistent from 2024, though there has been some management turnover due to retirements. CTR is attracting new, quality employees to fill those management roles.

The Comptroller said that CTR continues incremental improvement efforts in every team, ranging from process improvements, automation, and replacing aging software. CTR is currently working with partners at the Executive Office of Administration and Finance for the Fiscal Year 2025 close and Fiscal Year 2026 open. Regarding the BEST project, Phase I for replacement of the MMARS system is progressing well. User Acceptance Testing starts in July, moving toward the January 2026 go-live date. Phase II for the replacement of the payroll and human capital system is proceeding toward selection of an apparent successful bidder, while baseline analysis and preparatory work continues. The next Advisory Board meeting will focus on an in-depth update regarding the BEST project.

The Comptroller then provided an overview of the FY24 Single Audit. The Single Audit is a federally mandated statewide audit that is conducted by the independent CPA firm CLA. The Comptroller provided a summary of major points regarding the FY24 Single Audit:

- The timing of completing the Single Audit improved by roughly one month from last year.
- The FY24 Single Audit results are not a dramatic change from FY23.
- The total number of findings increased by two, from 35 to 37. Material weaknesses increased from 12 to 15 and significant deficiencies decreased from 23 to 22.

- FY24 saw 14 resolutions of FY23 results: three material weaknesses and 11 significant deficiencies. This was an improvement from nine resolutions in FY23.
- Three audited programs in FY24 produced no findings: Coronavirus State & Local Fiscal Recovery Funds; Foster Care Title IV-E; and Social Services Block Grant.
- There were 16 new findings, 10 of which occurred in programs that had not been audited recently.

The Comptroller turned the presentation over to Chris Rogers, CLA Managing Principal of Industry, State and Local Government.

## **5. CLIFTONLARSONALLEN (CLA) REPORT ON THE SINGLE AUDIT**

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Mr. Rogers introduced his team at CLA and turned the presentation over to CLA Principal Bill Early, who is the Commonwealth Single Audit Engagement Leader. Mr. Early provided brief comments thanking individuals involved with the Single Audit. He then turned the presentation over to CLA Engagement Director Shana Doiron, who runs the day-to-day work on the Single Audit at CLA for the Commonwealth.

Ms. Doiron thanked the individuals involved with the Single Audit and reviewed the results. The Single Audit breaks down into several different sections:

- Report on compliance for each major federal program
- Report on internal control over compliance
- Report on the Schedule of Expenditures of Federal Awards required by the Uniform Guidance
- Schedule of Expenditures of Federal Awards
- Notes to Schedule of Expenditures of Federal Awards
- Schedule of Findings and Questioned Costs

There were 19 major programs audited for FY24:

- Pandemic EBT Food Benefits (Department of Transitional Assistance)
- Child and Adult Care Food Programs (Department of Elementary & Secondary Education)

- SNAP Cluster (Department of Transitional Assistance)
- Unemployment Insurance (Executive Office of Labor and Workforce Development)
- Employment Service Cluster (Executive Office of Labor and Workforce Development)
- WIOA Cluster (Executive Office of Labor and Workforce Development)
- Emergency Rental Assistance (Executive Office of Housing & Livable Communities)
- Coronavirus State and Local Fiscal Recovery Funds (Executive Office for Administration & Finance)
- Aging Cluster (Executive Office of Elder Affairs)
- Immunization Cooperative Agreements (Department of Public Health)
- Epidemiology and Laboratory Capacity for Infectious Diseases (Department of Public Health)
- Temporary Assistance for Needy Families (Department of Transitional Assistance)
- Low-Income Home Energy Assistance (Executive Office of Housing & Livable Communities)
- Foster Care Title IV-E (Department of Children & Families)
- Social Services Block Grant (Department of Children & Families)
- CCDF Cluster (Department of Early Education & Care)
- Medicaid Cluster (Executive Office of Health & Human Services)
- Opioid STR (Department of Public Health)
- Disaster Grants – Public Assistance, Presidentially Declared Disasters (Massachusetts Emergency Management Agency)

There were 14 “qualified opinions” in FY24. Qualified opinions occur when the auditor finds material noncompliance in a program. There were 15 total “material weaknesses” and 22 total “significant deficiencies.” A material weakness is a deficiency, or combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the Commonwealth’s annual or interim financial statements will not be prevented or detected on a timely basis. A significant deficiency is a deficiency, or combination of deficiencies, in internal control over financial reporting that is less severe than a material weakness, yet important enough to merit attention by those responsible for

oversight of the Commonwealth's financial reporting. Several findings were related to Federal Funding Accountability and Transparency Act (FFATA) reporting issues. Ms. Doiron said that findings related to FFATA reporting are a global issue because of shifting requirements, and that CLA expects many of these findings to drop off during the next Single Audit as agencies have sufficient time to adjust to current reporting requirements. There were two material weaknesses in the Government Standards report: Unemployment Compensation Trust Fund and Special Contribution Unemployment Compensation Trust Fund.

Ms. Doiron said that the final step in the Single Audit will be submitting the Data Collection Form, which will be completed very soon. She then turned the presentation over to the Comptroller.

#### **6. OFFICE OF THE COMPTROLLER SINGLE AUDIT FOLLOW-UP**

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The Comptroller provided a Single Audit follow-up plan for the next calendar year. First, CTR will continue the communication and support efforts that worked well in FY24. Second, CTR will focus more intensely on the oldest unresolved findings and material weaknesses. If full resolution is impossible, they will drive improvement to at least improve material weaknesses to significant deficiency status. Finally, CTR will push for an earlier FY25 close-out supplemental budget, which supports Single Audit resolution efforts.

The Comptroller said that the Board has two business days to review the report and ask any questions before the final upload at the end of the week, Friday June 20, 2025. The Comptroller turned the presentation over to the Chair. The Chair asked if any Board members had questions or comments related to the Single Audit. Ms. Monroe thanked CTR and CLA for their work and congratulated them on getting the Single Audit out a month earlier than last year. There were no other questions or comments.

#### **7. ITEMS NOT REASONABLY ANTICIPATED BY THE CHAIR**

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The Chair asked if there were any other items not reasonably anticipated by the Board to be discussed. None were raised.

#### **8. TIMING OUTLOOK FOR NEXT MEETING**

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The Chair said that the next meeting will not have any of the three major financial items to review. It will instead focus on items at CTR, such as the BEST project. The next meeting date is still to be determined.

## **9. MEETING ADJOURNMENT**

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The Chair adjourned the meeting.